

SUPPLEMENTARY INSTRUCTIONS FOR ALABAMA CITIES AND TOWNS 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for your government, please include the following fiscal activities:

Your municipal general government	Public hospital corporations
Commercial development authorities	Public library (building) authorities
Communications districts	Public transportation authorities
Downtown redevelopment authorities	Recreation corporations (public athletic boards)
Governmental utility services corporations (municipal)	Self-help business improvement districts
Historic districts	Solid waste disposal authorities
Hospital building authorities	Special care facilities financing authorities
Improvement districts (municipal)	Stock law districts (areas for enforcement of livestock ordinances)
Medical clinic boards (building)	Tax increment districts (municipal)
Municipal facilities corporations	Trade mart (coliseum) authorities
Municipal utility boards – 1951 law	Water and sewer boards
Park and recreation boards	Waterworks and sewer boards
Park assessment districts	Waterworks utility boards
Parking authorities (class 2 municipalities)	
Public building authorities (municipal)	
Public educational building authorities	

SPECIAL NOTES

SCHOOLS

Include debt issues in the name of the city for school purposes. Report at PART 4, question 12, item A. Interest payments for this debt should be reported at PART 3, question 9, item DD.5. Report direct expenditures of the city for school construction at PART 3, question 9, item CC. Report municipal appropriations (such as proceeds from municipal borrowing) to the board of education at PART 3, question 8, item Z. Exclude transactions of the city board of education.

COUNTY AGENCIES

Include any appropriations to county agencies for services performed for your municipality. For example, health, hospitals, welfare, etc. Report these items at PART 3, question 8, under the appropriate classification.

PART 2 - REVENUES

3. A. Property taxes - (code T01)

Include all real and personal property taxes collected for all municipal funds; report both current and delinquent taxes for all municipal purposes, including:

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| -Special municipal property taxes for school operation or construction, and debt retirement | -Cost of tax sales and advertising |
| | -Tax on assets of savings and loan associations |

3. B. Local sales taxes

1. General sales tax (code T09)

Include - Proceeds of municipal sales and use tax.

Exclude - Municipal share of county general sales tax - report at general support from other local governments (report at PART 2, question 4, item M, Code D30)

2. Alcoholic beverages sales tax (code T10)

Include - Proceeds of municipal tax on alcoholic beverages

Exclude - Municipal share of county beer or liquor tax - report at general support from other local governments (report at PART 2, question 4, Item M, Code D30)

3. Amusements sales tax (code T11)

Include - Municipal admissions tax on amusements

4. Motor fuels sales tax (code T13)

Include - Proceeds of a municipal gas tax

Exclude - Municipal share of a county gas tax - report at streets and highways from other local governments (report at PART 2, question 4, item A, Code D46)

7. Tobacco products tax (code T16)

Include - Proceeds of a municipal tax on cigarettes

Exclude - Municipal share of county cigarette tax - report at general support from other local governments (report at PART 2, question 4, Item M, Code D30)

8. Other local sales taxes (code T19)

Include Municipal tax on hotels and motels.

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)

Include - Proceeds from tax on licenses issued for roadhouses, nightclubs, and other places where the general public is permitted to dance, and licenses to operate pool/billiards rooms.

3. Motor vehicle licensing and permit taxes (local) (code T24)

Include - Proceeds of motor vehicle licenses and registration fees remitted to your municipality by the county and proceeds of fees paid for vehicle inspections at municipal testing stations.

4. Public utilities licensing and permit taxes (code T27)

Include - Proceeds from tax on licenses issued to taxicabs and motorbuses.

5. Occupation and business licenses and permits (code T28)

Include - Proceeds of municipal licenses and permits required of any trade, profession, or business. Also include inspection and examination fees required in connection with the issuance or renewal of a business license or permit.

Exclude – The “local license fee” that is a tax on the gross wages of employees working within your city. This should be reported at question 3, item D.1. (Local personal income, payroll, or earning tax – T40)

6. Other licensing and permit taxes (code T29)

Include - Municipal dog licenses, and other municipal licenses or permits.

3. D. Local income taxes

1. Local personal income, payroll, or earning tax (code T40)

If your city imposes a city income tax, report the proceeds here.

If applicable, include the “local license fee” that is a tax on the gross wages of employees working within your city.

4. Intergovernmental revenues

A. Streets and highways (From the State - code C46)

Include - State gas tax, State motor vehicle license payments, Work Authority payments, other highway payments from the state.

C. Public welfare - (From the State - code C79)

Include - Indigent care hospitalization.

D. Health and/or hospitals - (From the State - code C42)

Include - Mental health community services, Hospital construction grants.

M. General support

From other local governments - (code D30)

Include - Municipal share of county taxes on cigarettes and alcoholic beverages.

From the State - (code C30)

Include - Financial institutions excise tax. Oil and gas production privilege tax. ABC boards payments. Proceeds of sales of tax lands from state.

N. All other

From the State - (code C89)

Include - Law enforcement grants, Correction grants, JNA grants, Commission on Aging grants, Alabama Development Office grants, Intergovernmental personnel act, other state grants and reimbursements.